

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE



35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA

INDEPENDENT AUDITOR'S REPORT  
AND FINANCIAL STATEMENTS

AUDIT REPORT #08-034  
FOR THE YEARS ENDED  
DECEMBER 31, 2007 AND 2006

35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA

INDEPENDENT AUDITOR'S REPORT  
AND FINANCIAL STATEMENTS

FOR THE YEARS ENDED  
DECEMBER 31, 2007 AND 2006

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AUDIT STAFF

Ron Shackelford, CPA  
Shakil Anwar, CPA  
Sarah Blote

Audit Chief  
Assistant Audit Chief  
Auditor

AUDIT REPORT NUMBER

#08-034

35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report.....	1
Financial Statements.....	3
Notes to the Financial Statements .....	6
Report Distribution .....	10



CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Mr. Lowell Munn, President  
Board of Directors  
35-A DAA, Mariposa County Fair  
5007 Fairgrounds Road  
Mariposa, California 95338

### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial condition of the 35-A District Agricultural Association (DAA), Mariposa County Fair, Mariposa, California, as of December 31, 2007 and 2006, and the related statements of operations and changes in accountability, and cash flows-regulatory basis for the years then ended. These financial statements are the responsibility of the 35-A DAA's management. Our responsibility is to express an opinion on these financial statements based on our audits.

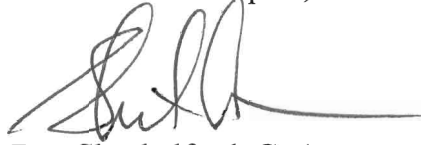
We have conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.


In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the 35-A DAA, Mariposa County Fair, as of December 31, 2007 and 2006, and the results of its operations and changes in accountability, and cash flows-regulatory basis for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The 35-A DAA, Mariposa County Fair has not presented the Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.



Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Management Report #08-034, on the 35-A DAA's compliance with State laws and regulations and system of internal accounting control, is issued solely for the purpose of additional analysis and should be addressed by the 35-A DAA as appropriate. This additional report, however, is not a required part of the basic financial statements.

A handwritten signature in black ink, appearing to read 'Ron Shackelford', with a long horizontal line extending to the right.

 Ron Shackelford, CPA  
Chief, Audit Office

April 18, 2008

**35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA**

STATEMENTS OF FINANCIAL CONDITION  
December 31, 2007 and 2006

	<u>Account Number</u>	<u>2007</u>	<u>2006</u>
<b>ASSETS</b>			
Cash	111 - 117	\$ 324,313	\$ 357,563
Accounts Receivable, Net	131-132	7,478	5,104
Deferred Charges	143	10,712	8,428
Land	191	5,243	5,243
Buildings and Improvements, Net	192	1,271,289	1,327,691
Equipment, Net	193	11,320	-
<b>TOTAL ASSETS</b>		<b><u>1,630,356</u></b>	<b><u>1,704,030</u></b>
<b>LIABILITIES AND NET RESOURCES</b>			
<b>Liabilities</b>			
Accounts Payable	212	-	3,827
Taxes Payable	221 - 226	1,391	1,391
Deferred Income	228	6,659	41,528
Guaranteed Deposits	241	750	5,436
Compensated Absences Liability	245	32,356	27,202
<b>Total Liabilities</b>		<b><u>41,155</u></b>	<b><u>79,384</u></b>
<b>Net Resources</b>			
Net Resources - Operations	291	301,348	291,712
Net Resources - Capital Assets, less related debt	291.1	1,287,852	1,332,934
<b>Total Net Resources Available</b>		<b><u>1,589,200</u></b>	<b><u>1,624,646</u></b>
<b>TOTAL LIABILITIES AND NET RESOURCES</b>		<b><u>\$ 1,630,356</u></b>	<b><u>\$ 1,704,030</u></b>

**35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA**

STATEMENTS OF OPERATIONS/CHANGES IN ACCOUNTABILITY  
Years Ended December 31, 2007 and 2006

	<u>Account Number</u>	<u>2007</u>	<u>2006</u>
<b>REVENUE</b>			
State Apportionments	312	\$ 150,000	\$ 150,000
Reimbursement - F&E Projects	318	40,000	60,134
Projects-Other Funding	340	11,091	40,666
Admissions	410	92,135	101,545
Commercial Space	415	11,075	10,764
Carnival	421	30,033	32,177
Food Concessions	422	30,391	32,629
Non-Food Concessions	423	6,080	8,800
Exhibits	430	11,984	8,620
Horse Show	440	20,314	22,431
Attractions - Fairtime	460	33,224	27,525
Miscellaneous Fair	470	36,157	28,642
Non-Fair Revenue	480	220,421	223,612
Prior Year Adjustment	490	47,091	(6,793)
Other Revenue	495	13,349	10,369
<b>Total Revenue</b>		<u><b>753,345</b></u>	<u><b>791,121</b></u>
<b>EXPENSES</b>			
Administration	500	292,131	269,030
Maintenance and Operations	520	197,444	199,610
Publicity	540	6,801	6,769
Attendance	560	29,709	36,297
Miscellaneous Fair	570	23,564	21,883
Premiums	580	16,062	14,847
Exhibits	630	18,569	20,027
Horse Show	640	32,265	34,488
Attractions - Fairtime	660	41,616	38,711
Non-Fair Expense	670	2,685	3,879
Prior Year Adjustments	800	(4,590)	(10,611)
Cash Over/Short from Ticket Sales	850	121	(11)
Depreciation Expense	900	87,587	84,686
Capital Expenditures, F & E	920	4,827	-
Capital Expenditures, Other	940	40,000	41,045
<b>Total Expenses</b>		<u><b>788,792</b></u>	<u><b>764,478</b></u>
<b>RESOURCES</b>			
Net Change - Income / (Loss)		(35,447)	26,643
Resources Available, January 1		1,624,646	1,598,003
<b>Resources Available, December 31</b>		<u><b>\$ 1,589,200</b></u>	<u><b>\$ 1,624,646</b></u>

**35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA**

**STATEMENTS OF CASH FLOWS - REGULATORY BASIS  
Years Ended December 31, 2007 and 2006**

	<u><b>2007</b></u>	<u><b>2006</b></u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Excess of Revenue Over Expenses (Expenses Over Revenue)	\$ (35,447)	\$ 26,643
Adjustment to Reconcile Excess of Revenue Over Expenses to Net Cash Provided by Operating Activities:		
(Increase) Decrease in Accounts Receivable	(2,374)	(7,815)
(Increase) Decrease in Deferred Charges	(2,284)	(4,859)
Increase (Decrease) in Deferred Income	(34,869)	36,614
Increase (Decrease) in Accounts Payable	(3,827)	3,827
Increase (Decrease) in Taxes Payable	-	(145)
Increase (Decrease) in Compensated Absence Liability	5,154	2,082
Increase (Decrease) in Guarantee Deposits	(4,686)	700
Total Adjustments	<u>(42,886)</u>	<u>30,405</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><b>(78,332)</b></u>	<u><b>57,048</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
(Increase) Decrease in Equipment	(11,320)	-
(Increase) Decrease in Buildings & Improvements	56,402	(12,421)
<b>Net Cash Provided (Used) by Investing Activities</b>	<u><b>45,082</b></u>	<u><b>(12,421)</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
<b>Net Cash Provided (Used) by Financing Activities</b>	<u><b>-</b></u>	<u><b>-</b></u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(33,250)</b>	<b>44,627</b>
Cash at Beginning of Year	357,563	312,936
<b>CASH AT END OF YEAR</b>	<u><u><b>\$ 324,313</b></u></u>	<u><u><b>\$ 357,563</b></u></u>



**35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA**

**NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2007 and 2006

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization - The 35-A District Agricultural Association (DAA) was formed in May, 1939, for the purpose of sponsoring, managing, and conducting the Mariposa County Fair each year in Mariposa, California. The State of California, Department of Food and Agriculture, through the Division of Fairs and Expositions provides oversight responsibilities to the 35-A DAA. The 35-A DAA is subject to the policies, procedures, and regulations set forth in the California Government Code, California Business and Professions Code, Public Contracts Code, Food and Agricultural Code, State Administrative Manual, and the Accounting Procedures Manual established by the Division of Fairs and Expositions.

The State of California allocates funds annually to the DAA's to support operations and acquire fixed assets. However, the level of State funding varies from year to year based on budgetary constraints. The Division of Fairs and Expositions determines the amount of the allocations.

Basis of Accounting - The accounting policies applied to and procedures used by the DAA conform to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The DAA's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board defines an enterprise fund as a fund related to an organization financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges.

The DAA's financial activities are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Governmental Accounting Standards Board. Thus, revenues are reported in the year earned rather than collected, and expenses are reported in the year incurred rather than paid.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the

reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes – The DAA is a state agency and therefore, is exempt from paying taxes on its income.

Cash and Cash Equivalents - The DAA's cash and cash equivalents are separately held in various local banks. The Financial Accounting Standards Board defines cash equivalents as short-term, highly liquid investments that are both: (1) readily convertible to known amounts of cash; and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The cost of all cash equivalents of the DAA approximates market value.

The California State Treasury makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to \$40,000,000 in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest.

In accordance with the Accounting Procedures Manual, the DAA is authorized to deposit funds in certificates of deposit and interest bearing accounts. However, Government Code Sections 16521 and 16611 require the bank or savings and loan association to deposit, with the State Treasurer, securities valued at 110 percent of the uninsured portion of the funds deposited with the financial institution. Government Code Sections 16520 and 16610 provide that security need not be required for that portion of any deposit insured under any law of the United States, such as FDIC and FSLIC.

Property and Equipment - Construction-in-progress, land, buildings and improvements, and equipment are acquired with operating funds and funds allocated by the State. Any acquired assets, if greater than \$5,000 and a useful life of one or more years, are capitalized and depreciated. Buildings and improvements are depreciated over a period of 30 years, and purchases of equipment are depreciated over five years. Amounts spent on repair and maintenance costs are expensed as incurred by the Fair. Furthermore, donated building improvements, and equipment are recorded at their fair market value at the date of the gift. This recorded basis is depreciated over the useful lives identified above. Amounts spent on projects that have not been placed in service are recorded in Account #190, Construction-in-Progress and no depreciation is recorded on Construction-in-Progress until the project is completed and the asset is placed in service.

Sales Taxes – The State of California imposes a sales tax on all of the DAA's sales of merchandise. The DAA collects that sales tax from customers and remits the entire amount to the state Board of Equalization. The DAA's

accounting policy is to exclude the tax collected and remitted to the State from revenues and cost of sales.

Compensated Absences - Pursuant to Statement No. 16 of the Governmental Accounting Standards Board, State and local governmental entities are required to report the liability for compensated absences. Compensated absences are absences for which permanent employees will be paid, such as vacation, personal leave, and compensatory time off. The compensated absences liability is calculated based on the pay rates in effect at the balance sheet date.

**NOTE 2      CASH AND CASH EQUIVALENTS**

The following list of cash and cash equivalents were held by the DAA as of December 31:

	<u>2007</u>	<u>2006</u>
Petty Cash	\$ 200	\$ 200
Change Fund	100	100
Cash in Bank - Operating	36,915	52,838
Cash in Bank - Premium	2	1
Cash in Bank – Investments	<u>287,096</u>	<u>304,424</u>
Total Cash and Cash Equivalents	<u>\$ 324,313</u>	<u>\$ 357,563</u>

**NOTE 3      ACCOUNTS RECEIVABLE**

The DAA is required to record an allowance for doubtful accounts based on estimates of collectibility.

	<u>2007</u>	<u>2006</u>
Accounts Receivable	\$ 14,178	\$ 11,804
Allowance for Doubtful Accounts	<u>(6,700)</u>	<u>(6,700)</u>
Accounts Receivable - Net	<u>\$ 7,478</u>	<u>\$ 5,104</u>

**NOTE 4      PROPERTY AND EQUIPMENT**

Buildings and improvements, and equipment at December 31, 2007 and 2006 consist of the following:

	2007	2006
Building & Improvements	\$3,292,999	\$3,264,645
Less: Accumulated Depreciation	(2,021,711)	(1,936,954)
Building & Improvements - Net	<u>\$1,271,289</u>	<u>\$1,327,691</u>
Equipment	\$ 125,678	\$ 111,528
Less: Accumulated Depreciation	(114,358)	(111,528)
Equipment - Net	<u>\$ 11,320</u>	<u>\$ -</u>

NOTE 5

**RETIREMENT PLAN**

Permanent employees of the DAA's are members of the Public Employees' Retirement System (PERS), which is a defined benefit contributory retirement plan. The retirement contributions made by the DAA and its employees are actuarially determined. Contributions plus earnings of the Retirement System will provide the necessary funds to pay retirement costs when accrued. The DAA's share of retirement contributions is included in the cost of administration. For further information, please refer to the annual single audit of the State of California.

Retirement benefits fully vest after five years of credited service for Tier I employees. Retirement benefits fully vest after ten years of credited service for Tier II employees. Upon separation from State employment, members' accumulated contributions are refundable with interest credited through the date of separation. The DAA, however, does not accrue the liability associated with vested benefits.

Temporary, 119-day, employees of the DAA participate in the Part-Time, Seasonal, Temporary (PST) Retirement Plan. The PST Retirement Plan is a mandatory deferred compensation plan under which 7.5% of the employee's gross salary is deducted before taxes are calculated. These pre-tax dollars are placed in a guaranteed savings program. The employee has the option of leaving these funds on deposit upon separation, or requesting a refund.

**35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA**

**REPORT DISTRIBUTION**

<b><u>Number</u></b>	<b><u>Recipient</u></b>
1	President, DAA Board of Directors
1	Chief Executive Officer, DAA
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE  
AUDIT OFFICE

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35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA

MANAGEMENT REPORT #08-034

YEAR ENDED DECEMBER 31, 2007

35-A DISTRICT AGRICULTURAL ASSOCIATION  
MARIPOSA COUNTY FAIR  
MARIPOSA, CALIFORNIA

MANAGEMENT REPORT  
YEAR ENDED DECEMBER 31, 2007

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AUDIT STAFF

Ron Shackelford, CPA  
Shakil Anwar, CPA  
Sarah Blote

Audit Chief  
Assistant Audit Chief  
Auditor

MANAGEMENT REPORT NUMBER

08-034

**TABLE OF CONTENTS**

	<u>PAGE</u>
MANAGEMENT LETTER.....	1
REPORTABLE CONDITION .....	3
Payroll Taxes .....	3
NON-REPORTABLE CONDITION .....	4
Admissions Revenue.....	4
DISTRICT AGRICULTURAL ASSOCIATION’S RESPONSE.....	5
CDFA EVALUATION OF RESPONSE.....	7
DISPOSITION OF AUDIT RESULTS.....	8
REPORT DISTRIBUTION .....	9





CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Mr. Lowell Munn, President  
Board of Directors  
35-A District Agricultural Association  
Mariposa County Fair  
5007 Fairgrounds Road  
Mariposa, CA 95338

In planning and performing our audit of the financial statements of the 35-A District Agricultural Association (DAA), Mariposa County Fair, Mariposa, California, for the year ended December 31, 2007, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

In addition, this Management Report includes: (1) matters other than those related to the internal control structure which came to our attention that could, in our judgment, either individually or in the aggregate, have a significant effect on the entity's financial reporting process (e.g., accounting errors, significant audit adjustments, etc.), and (2) areas of non-compliance by the Mariposa County Fair with respect to State laws and regulations, with the Accounting Procedures Manual, and with established policies and procedures.

In accordance with Government Code Section 13402, Fair managers and Board of Directors are responsible for the establishment and maintenance of a system or systems of internal accounting and administrative control within their agencies. This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

Due to the small size of the 35-A DAA's office staff, it is not practical to have the degree of segregation of duties possible in a larger organization. Therefore, the Board of Directors



must consider this when determining the extent that the Board becomes involved in operations to adequately safeguard the 35-A DAA's assets. The system of internal control should provide the Board of Directors and management reasonable, but not absolute, assurance that: (1) only authorized transactions are executed; (2) transactions are properly recorded in the accounting records; and (3) material errors and irregularities that may occur, will be detected by the 35-A DAA in a timely manner during the normal course of operations. In this regard, it is particularly important that the Board review and approve significant transactions and critically review monthly financial information. The 35-A DAA's minimum staffing was one factor considered in determining the nature, timing, and extent of the tests to be performed on the 35-A DAA's accounting procedures, records, and substantiating documents.

During our review of the internal control structure of the 35-A DAA and compliance with State laws and regulations, we identified one area with a reportable condition that is considered a weakness in the Fair's operations: payroll taxes. We have provided one recommendation to improve the operations of the Fair. The Fair must respond in writing on how this recommendation will be implemented.

We also identified an additional area containing a non-reportable condition. This condition and accompanying recommendation is not considered a significant weakness. We have included this item solely for the benefit of the 35-A DAA's management. We suggest the Fair implement the recommendation as soon as practicable. The Fair, however, is not required to provide a written response to the recommendation for a non-reportable condition.

## REPORTABLE CONDITION

### PAYROLL TAXES

Our office noted the Fair incorrectly computed and reported payroll taxes when filing Federal Forms 941 and W-3, as well as State Forms DE-6 and DE-7. On Form 941, Employer's Quarterly Federal Tax Return, the same amount was reported for total "Wages, Tips, and other Compensation" and for "Taxable Medicare Wages and Tips" for all four quarters. Because not all wages are taxable, the total and taxable amounts should be different. Additionally, there were completely different amounts reported on the Form DE-6, State of California Quarterly Wage and Withholding Report. In some instances our office could not determine the amount reported on the Form DE-6. Furthermore, the amount reported on Form DE-7, State of California Annual Reconciliation Statement, was not equal to the sum of all four quarters on Form DE-6. The total dollar amount of the error in payroll taxes could not be determined without recalculating payroll taxes for each quarter or, in some cases, each pay period.

#### *Recommendation*

- 1. The Fair should ensure they report their payroll taxes correctly on all required State and Federal Forms. If needed, the Fair should seek outside assistance in order to ensure payroll tax information is properly reported.*

## NON-REPORTABLE CONDITION

### ADMISSIONS REVENUE

The Fair used adult admission tickets as a generic admission for complimentary, horse show, junior livestock auction, and concession discount admissions. Although the Fair has adequate controls over inventory stock and a reconciliation for these tickets was performed, the Fair did not differentiate tickets by type or value. The Accounting Procedures Manual prohibits the use of generic tickets because such use creates an opportunity for theft. Minimum requirements for ticket control include: (1) sequential, press numbered tickets; (2) different colors for each type of ticket (e.g., adult, child, senior); (3) ticket price printed on each ticket, and (4) disclaimer regarding refunds and liability printed on the back of the ticket. This was a prior year audit finding.

#### *Recommendation*

*The Fair should utilize pre-printed tickets for all types of admissions and discontinue the use of adult admission tickets as generic tickets. At minimum the Fair should follow the guidelines as set forth in the APM section 1.31.*

**DISTRICT AGRICULTURAL ASSOCIATION'S RESPONSE**

# 35-A District Agricultural Association

## MARIPOSA COUNTY FAIRGROUNDS & HOMECOMING

5007 Fairgrounds Road, Mariposa, California 95338  
209/966-2432 209/966-3686 209/966-6273 Fax  
www.mariposafair.com mariposafair@sti.net

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Noma Moore, V. President  
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Mary Williams  
Charles Wildt  
Stuart Tanner  
Tom Williams  
Lester Bridges  
Dorothy Ducret

July 22, 2008

Ron Shackelford, CPA  
Chief, Audit Office  
1220 N Street  
Room 344  
Sacramento, CA 95814

Dear Ron Shackelford,

Mariposa 35-A Fairgrounds thanks your office for its thorough audit of our 2007 financial record. The Audit process is a powerful Management tool that helps keep our fair on track and compliant. Your efforts are greatly appreciated.

In response to the reportable condition of payroll taxes incorrectly reported, Mariposa 35-A has hired the services of the California Fair Services Authority to provide all payroll duties as of February 1<sup>st</sup>, 2008.

In response to the non-reportable condition of Admission Revenues, the fair has purchased pre-printed tickets for all types of admission tickets and has enhanced its tracking procedures.

**Thank you!**



Brian Bullis CEO  
Manager



Lowell Munn, President

BB/ol

OPEN ALL YEAR  
ANNUAL COUNTY FAIR  
LABOR DAY WEEKEND

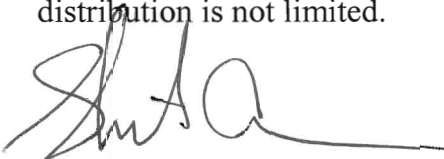
**CDFA EVALUATION OF RESPONSE**

A draft copy of this report was forwarded to the management of the 35-A DAA, Mariposa County Fair, for its review and response. We have reviewed the response and it adequately addresses the findings contained in this report.

### DISPOSITION OF AUDIT RESULTS

The findings in this management report are based on fieldwork that my staff performed between April 28, 2008 and May 9, 2008. My staff met with management on May 9, 2008 to discuss the findings and recommendations, as well as, other issues.

This report is intended for the information of the Board of Directors, management, and the Division of Fairs and Expositions. However, this report is a matter of public record and its distribution is not limited.



For Ron Shackelford, CPA  
Chief, Audit Office

May 9, 2008



## REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	President, 35-A DAA Board of Directors
1	Chief Executive Officer, 35-A DAA
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office